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Annual Report of the Municipal Officers of Island Falls Maine for the Municipal Year Ending March 1, 1944

Island Falls, (Me.)

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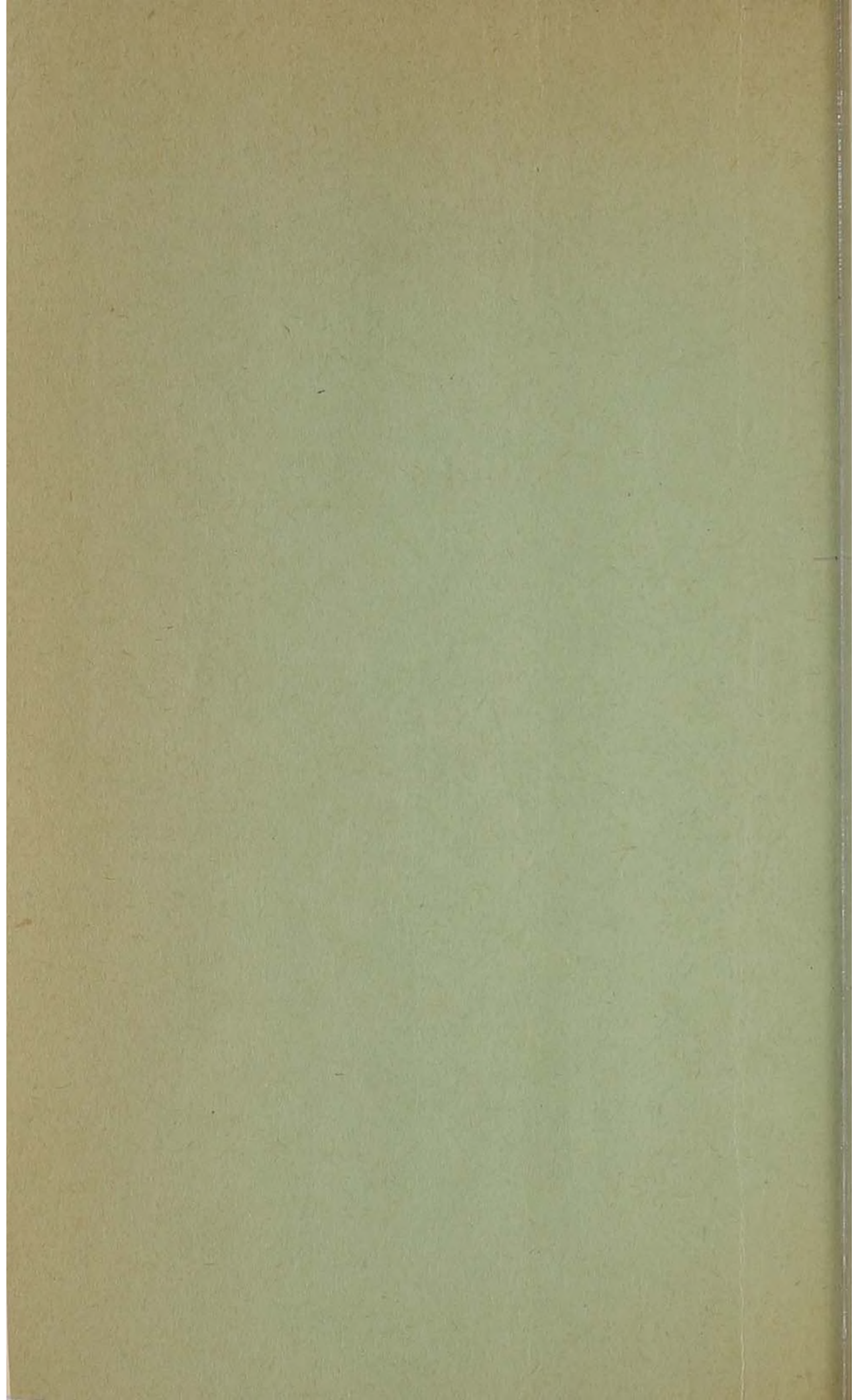
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Annual Report of the Municipal
Officers of

ISLAND FALLS
MAINE

For the Municipal Year Ending March 1, 1944



Annual Report
of the Municipal Officers of
Island Falls



For the Municipal Year Ending March 1, 1943

Houlton Publishing Company, Houlton, Maine

MAR 1944



Tech. Sargeant Clarence V. King

Top-Turret Gunner on a B-17 Bomber

Born August 4, 1916

Entered Armed Services of the United States

August 14, 1941

Reported missing over Germany May 1, 1943

199213

This page is dedicated to

Private Albert J. Soucier

Born October 12, 1914

Entered Armed Services of the United States

January 6, 1943

Died at Camp Barkeley, Texas, April 29, 1943

TOWN OFFICERS

Selectmen, Assessors and Overseers of the Poor

JAMES R. DOUGHTY

W. F. EDWARDS

R. W. EMERSON

Treasurer and Tax Collector

JOHN J. MARR

Town Clerk

SETH T. CAMPBELL

School Committee

CLARENCE BERRY

T. A. STEVENSON

V. L. WEBB

Supt. of Schools

R. B. LUNT

Constables

CARL EDWARDS

ELI BROOKS

WM. MORIN

Health Officer

G. H. DOUGHTY

BALANCE SHEET — MARCH 1, 1943

Compared with March 1, 1942
As Compiled by the State Department of Audit

Susidiary
Schedules:

ASSETS

		March 1, 1943	March 1, 1942*
1	Cash	\$14,657.89	\$12,807.21
	Savings Account		30.24
	Food Stamps		159.00
	Tax Accounts Uncollected		
2	Taxes	\$ 209.54	\$ 135.72
3	Tax Liens	3,211.81	10,632.58
4	Tax Deeds	105.50	739.59
5	Tax Acquired Property	7,039.48	
		<hr/>	<hr/>
		10,566.33	11,507.89
	Accounts Receivable (Silver Ridge)	18.17	217.55
		<hr/>	<hr/>
	Total Assets	\$25,242.39	\$24,721.89
6	Trust Fund Investments		
	Ministerial and		
	School	2,400.00	2,400.00
	Cemetery Trust		
	Fund	300.00	200.00
		<hr/>	<hr/>
		2,700.00	2,600.00
		<hr/>	<hr/>
	Combined Assets and Trust Investments	\$27,942.39	\$27,321.89

LIABILITIES

	Outstanding Orders	\$ 1. 60	\$ 30.24
7	Bonds Payable	12,000.00	15,000.00

Deferred Credits		
Excise Tax	\$ 814.45	
Prepaid Taxes	10.20	
		<hr/>
		824.65
<hr/>		
Total Liabilities	12,001.60	15,854.89
6 Trust Fund Reserve	2,700.00	2,600.00

SURPLUS ACCOUNTS

Ex. D Departmental Balances		
Forward (net) \$	773.34	minus 586.64
Ex. E Net Surplus	12,467.45	9,453.64
	<hr/>	<hr/>
	13,240.79	8,867.00
<hr/>		
Combined Liabilities, Trust Reserve and Surplus Accounts	\$27,942.39	\$27,321.89

*The figures for the year ending March 1, 1942 are taken, after re-arrangement from the report of the previous auditor.

Note:—The complete audit is on file in the office of the selectmen and open for inspection by anyone.

BALANCE SHEET — MARCH 1, 1944

Compared with March 1, 1943

ASSETS

	Mar. 1, 1944	Mar. 1, 1943
Cash	\$17,270.10	\$14,657.89
Uncollected Taxes		209.54
Tax Liens	1,872.65	3,211.81
Tax Deeds		105.50
Tax acquired property	5,763.40	7,039.48

United States Bonds	4,700.00	2,700.00
Silver Ridge Town Order	18.17	18.17
Accounts Receivable	733.54	
<hr/>		
Total Assets	\$30,357.86	\$27,942.39

LIABILITIES

Bonds Payable	\$11,000.00	\$12,000.00
Outstanding Orders	1.60	1.60
Ministerial and School Fund	2,400.00	2,400.00
Cemetery Trust Fund	300.00	300.00
Unexpended School Balances (forward)	1,406.75	773.34
Prepaid Taxes	1.00	
<hr/>		
Total Liabilities	\$15,109.35	\$15,474.94
Net Surplus	15,248.51	12,467.45
<hr/>		
Combined Liabilities, Trust Reserve and Surplus	\$30,357.86	\$27,942.39

SUMMARY OF ACCOUNTS

	Unexpended	Overdrawn
General Govt.	\$ 530.81	
Rationing Board		\$ 291.13
Lookout Post and Red Cross Rooms		73.23
Overlay	289.58	
Street Lighting	2.36	
Fire Department		16.90
School Insurance		.16

Town Dump	1:50	
Roads and Bridges and Snow Removal	43.08	
Road to Shur's Potato House	29.00	
Beaver Dam Point Road	7.47	
Patrolling Highways		6.30
Maintenance of 3rd Class Roads	51.00	
Support of Poor	1,278.62	
Aid to Dependent Children	42.00	
Town Farm	174.20	
Special School Account		32.00
Repairs to School Buildings		43.08
New Heating Plant		242.62
Cemeteries	21.00	
Wood Account	338.25	
Abatements and Discounts		226.04
Maintenance of Town Property	142.99	
Interest		109.92
Reduction of Debt		1,000.00
Excise Tax Collections	808.19	
<hr/>		
Total	\$3,760.05	\$2,041.38
Unexpended	\$3,760.05	
Overdrawn	2,041.38	
<hr/>		
Net Unexpended	\$1,718.67	
Unexpended Balances Forward		
General School Accounts	\$746.65	
Vocational Education	660.10	
<hr/>		
Total forward to next year		\$1,406.75

BONDS PAYABLE MARCH 1, 1944

Purpose	Bond No.	Dated	Maturity	Amount
Refunding	6	1939	Feb. 1, 1945	\$1,000.00
"	7	"	" " 1947	2,000.00
"	8	"	" " 1948	2,000.00
"	9	"	" " 1949	2,000.00
"	10	"	" " 1950	2,000.00
"	12	"	" " 1952	2,000.00

\$11,000.00

TRUST FUNDS AND INVESTMENTS

March 1, 1944

CEMETERY TRUST	How Invested	Bond No.	Dated	Due	Amount	Rate of Int.
Byran H. Whitney	2 U. S. Gov't. Bonds	C453361G	April 1, 1942	1954	\$100.00	2 1/2 %
	U. S. Gov't. Bonds	C453362G	April " "	1954	100.00	2 1/2 %
S. R. Crabtree	1 U. S. Gov't. Bonds	C453363G	Nov. " "	"	100.00	2 1/2 %

Total Cemetery Fund

\$300.00

MINISTERIAL & SCHOOL FUND

U. S. Gov't. Bond	C453365G	April 1942	1954	100.00	2 1/2 %
" "	C453366G	" "	"	100.00	"
" "	C855178G	" "	"	100.00	"
" "	C453364G	" "	"	100.00	"
" "	D240366G	" "	"	500.00	"
" "	D240365G	" "	"	500.00	"
" "	D240367G	" "	"	500.00	"
" "	D240368G	" "	"	500.00	"

Total School Fund

\$2,400.00

Investments

U. S. Gov't. Bond	D993378G	Sept. 1943	1955	\$500.00	2 1/2 %
" "	D993379G	" "	"	500.00	"
" "	D1063043G	Jan. 1944	1956	500.00	"
" "	D1063044G	" "	"	500.00	"

Total Investment of General Funds

\$2,000.00

Total Investments of Cemetery, School and General Funds

\$4,700.00

SUMMARY OF TAX LIENS ON HAND MARCH 1, 1944

	1943	1942	1941	1940	1939	1938	1937	1936	Total
Brooks, Mabel K.	\$ 40.19	\$ 35.62							\$ 75.81
Barstow, H. W.	243.94								243.94
Chapadoes, Maud			\$ 33.18	\$54.80	\$76.20	\$74.40	\$41.40	\$ 3.95	283.93
Dunphy, E. C.	85.45								85.45
Farm-Home Electric Co.	11.72	11.30							23.02
Gould, C. T.		86.55							86.55
Hersey, Effie	18.29			16.30	14.76	4.31			53.66
Morrison, Sam and Kenneth	177.88	170.75							348.63
McLaughlin, John	21.21								21.21
Mulligan, Pearl	11.83								11.83
Pomeroy, Etta	59.17	25.90	58.38	4.42					147.87
Pierce, L. A. & J. M.	143.85		105.90						249.75
Pelkey, Lumina	13.18		13.02						26.20
Peters, Roland	56.25								56.25
Sirois, Eli		5.35							5.35
Sewell, G. M., Heirs of		32.30							32.30
Sewell, Merrill	120.90								120.90
	\$1,003.86	\$367.77	\$210.48	\$75.52	\$90.96	\$78.71	\$41.40	\$ 3.95	\$1,872.65

TAX ACQUIRED PROPERTY
MARCH 1, 1944

Carstensen, Andrew, House and Lot on Patten Road	\$ 206.66
Carstensen, Jens, House and Lot on Patten Road	45.67
Kelley, Catherine, Lot East side of Fish Stream	6.06
Moore, Ira, Part of Lot No. 127 Con- taining 10 Acres	37.83
McGraw, Charles, Part of Lots No. 74 and 75	380.41
McLaughlin, Wm., Part of Lot No. 63	44.42
Russell, Orin, Lot on Sewell Street	112.58
Shorette, Alice, Lots No. 7 and 8, Block J	375.39
Walker, G. E. and Lewis, Parts of Lots No. 9, 10, 21 and 22	171.78
Willett, J. F., Lot on Patten Road	6.80
Carmac, Ola Revit, First National Bank, Eleanor Johnson, Eugene Kelley Heirs, and Ansel Lumbert Dev. of 31/48 of the wild land lots	3,391.11
Davis, Mattie, Lots No. 9-10 and 11 Block K	415.43
Wallace, E. M., Lot on Hericane Road	38.43
Emerson, Doris P., Lots No. 21 and 22 Block No. 4	124.38
Gould, C. T., Parts of Lots No. 14- 128 and 140	260.50
Green, Joe, Lot 7 House on Sherman Road	44.31
H. G. May, 1/4 of Lot No. 14	39.54
McFarlan, Fred, Lot on Patten Road	62.10
Total	<hr/> \$5,763.40

Accounts Receivable March 1, 1944		
Cuurrie, Gorden, Balance due on tax		
collections	\$	16.54
Carsen, Wm., Balance due on house		177.00
Desmond, John and Nina, Balance		
due on house		245.00
Gerow, Harold V., Balance due on		
house		115.00
Maynard, Roy, Balance due on house		180.00
<hr/>		
Total		\$733.54

RECONCILIATION OF TREASURER'S CASH

Year Ending March 1, 1944

Bank Statement Katahdin Trust Co.	\$8,228.35	
Lett Outstanding Checks	3,958.25	
<hr/>		
Bank Balance		\$ 4,270.10
Katahdin Trust Co., Savings Acct.	\$9,000.00	
Winchendon Savings Bank	500.00	
Newburyport Inst. of Savings	1,000.00	
War Savings	2,000.00	
Warren Savings Bank	500.00	
<hr/>		
Total Savings Accounts		\$13,000.00
<hr/>		
Total Cash on Hand		\$17,270.10

ASSESSORS REPORT

Number of Polls Taxed	266
Number of Polls Not Taxed	26

Rate of Taxation on Polls	\$3.00
Rate of Taxation on Property	73 mills

DESCRIPTION OF PROPERTY TAXED

Real Estate, Residence	\$281,665.00
Real Estate, Non Residence	95,134.00
	<hr/>
	\$376,799.00
Personal Property, Residence	\$50,605.00
Personal Property, Non Residence	12,930.00
	<hr/>
	\$ 63,535.00
Total Property Taxed	\$440,334.00
Property Not Taxed	3,028.00
	<hr/>
Total Value of the Town	\$443,362.00

Schedule of Personal Property Taxed

Horses	64	\$8,325.00
Cows	92	5,520.00
Oxen	3	195.00
3 Year Olds	7	420.00
2 Year Olds	19	760.00
Sheep over 35	55	440.00
Swine over 10	1	25.00
Poultry over 50	184	125.00
		<hr/>
Total Livestock		\$15,810.00
Stock in Trade		\$23,395.00
Boats	3	75.00
Gas Pumps	29	2,140.00

Furniture over \$500.00		6,445.00	
Musical Instruments	71	3,550.00	
Radios	238	4,135.00	
Tractors	8	2,325.00	
Machinery		895.00	
Other Property		4,765.00	
			<hr/>
			\$47,725.00
			<hr/>
Total Personal Property Taxed			\$63,535.00
Personal Property Not Taxed			
Yearlings	36	900.00	
Sheep	47	376.00	
Swine	43	1,075.00	
Poultry	1033	677.00	
			<hr/>
Total Property Not Taxed			\$3,028.00

ASSESSMENTS FOR THE YEAR 1943

Common Schools	\$6,700.00
Agricultural Course	600.00
High School	4,500.00
Text and Supplies	1,300.00
Insurance on School Buildings	432.00
School Physician	200.00
Heating Plant	1,200.00
Repairs to School Buildings	500.00
General Government	3,000.00
Hyrant Rental	1,450.00
Street Lighting	600.00
Care of Cemeteries	175.00
Anti-Tuberculosis Society	25.00

Patroling Highways	600.00	
Third Class Highways	100.00	
Roads, Bridges and Snow Removal	1,800.00	
Care of Dependent Children	1,000.00	
Support of Poor	2,500.00	
Maintenance of Town Farm	150.00	
Town Dump	50.00	
Abatements and Discounts	1,000.00	
Katahdin Public Library	200.00	
Fire Department	100.00	
Beaver Dam Road	100.00	
Shur Potato House Road	50.00	
County Tax	740.49	
State Tax	3,582.00	
Overlay	289.58	
Supplemental Polls	57.00	
		<hr/>
Total Assessment		\$33,001.07

The above amount was committed to John F. Marr,
collector for the year 1943.

JAMES R. DOUGHTY
WM. F. EDWARDS
RALPH W. EMERSON
Assessors

GENERAL GOVERNMENT

Available:

Appropriation	\$3,000.00	
State of Maine	156.46	
Miscellaneous Receipts	1,028.30	
		<hr/>
	\$4,184.76	\$4,184.76

Paid:

Miscellaneous Expenses	\$1,382.05	
R. B. Lunt, Supt. of Schools	686.90	
W. D. Webb, Truant Officer	36.50	
Haley Doughty, Truant Officer	23.50	
Haley Doughty, Health Officer	50.00	
Haley Doughty, Fire Chief	50.00	
S. T. Campbell, Town Clerk	25.00	
John J. Marr, Treasurer and Collector	600.00	
W. F. Edwards, Selectman and Assessor	150.00	
R. W. Emerson, Selectman and Assessor	100.00	
J. R. Doughty, Selectman and Assessor	550.00	
Unexpended to Summary	530.81	
	\$4,184.76	\$4,184.76

RATIONING BOARD

Available:

Town of Dyer Brook	\$ 12.19	
Plant. of Stacyville	32.98	
Town of Crystal	15.91	
Town of Benedicta	12.14	
Town of Merrill	19.50	
Town of Sherman	48.67	
Town of Hersey	6.90	
Town of Patten	71.20	
Plant. of Mt. Chase	9.11	
Overdrawn to Summary	291.13	
	\$519.73	\$519.73

Paid:

For Rent, Fuel, Light, Water and Janitor	\$519.73	\$519.73
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LOOKOUT POST AND RED CROSS ROOMS

Available:		
Overdrawn to Summary	\$73.23	\$ 73.23
Paid:		
For Light, Fuel and Miscellaneous	\$73.23	\$ 73.23

OVERLAY

Available:		
Appropriation	\$289.58	\$289.58
Paid:		
Unexpended to Summary	\$289.58	\$289.58

STREET LIGHTS

Available:		
Appropriation	\$600.00	\$600.00
Paid:		
Maine Public Service Co.	\$597.64	
Unexpended to Summary	2.36	
	\$600.00	\$600.00

FIRE DEPARTMENT

Available:		
Appropriation	\$100.00	
Overdrawn to Summary	16.90	
	<hr/>	
	\$116.90	\$116.90
Paid:		
For Storage, Alarm and Miscellaneous	\$116.90	\$116.90

SCHOOL INSURANCE

Available:			
Appropriation	\$432.00		
Overdrawn to Summary	.16		
	\$432.16	\$432.16	
Paid:			
S. R. Crabtree Est.	\$432.16	\$432.16	

HYDRANT RENTAL

Available:			
Appropriation	\$1,450.00		
School Department	200.00		
	\$1,650.00	\$1,650.00	
Paid:			
Island Falls Water Co.	\$1,650.00	\$1,650.00	

TOWN DUMP

Available:			
Appropriation	\$ 50.00	\$ 50.00	
Paid:			
For Labor	\$ 48.50		
Unexpended to Summary	1.50		
	\$ 50.00	\$ 50.00	

SCHOOL PHYSICIAN

Available:		
Appropriation	\$200.00	\$200.00
Paid:		
Dr. C. I. Swett	\$200.00	\$200.00

ANTI-TUBERCULOSIS SOCIETY

Available:		
Appropriation	\$ 25.00	\$ 25.00
Paid:		
Aroostook Anti-Tuberculosis Society	\$ 25.00	\$ 25.00

ROADS BRIDGES AND SNOW REMOVAL

Available:		
Appropriation	\$1,800.00	
State of Maine	102.30	
	\$1,902.30	\$11902.30
Paid:		
For Repairs of Roads and Streets	\$ 147.29	
For Snow Removal	1,400.98	
For Snow plow Acct.	21.20	
For Care of Snow Fence	289.75	
Unexpended to Summary	43.08	
	\$1,902.30	\$1,902.30

JAKE SHUR POTATO HOUSE ROAD

Available:		
Appropriation	\$50.00	\$50.00
Paid:		
For Labor	\$21.00	
Unexpended to Summary	29.00	
	\$50.00	\$50.00

BEAVER DAM POINT ROAD

Available:		
Appropriation	\$100.00	\$100.00
Paid:		
For Labor and Trucking	\$92.53	
Unexpended to Summary	7.47	
	\$100.00	\$100.00

STATE AID PATROL

Available	\$600.00	
Overdrawn to Summary	6.30	
	\$606.30	\$606.30
Paid:		
State of Maine	\$606.30	\$606.30

MAINTENANCE OF THIRD CLASS ROADS

Available:		
Appropriation	\$100.00	\$100.00
Paid:		
For Labor and Trucking	\$ 49.00	
Unexpended to Summary	51.00	
	<hr/>	
	\$100.00	\$100.00

SUPPORT OF POOR

Available:		
Appropriation	\$2,500.00	
Town of Fort Kent	100.20	
Miscellaneous Receipts	42.57	
	<hr/>	
	\$2,642.77	\$2,642.77

Paid:	
Support of	
Wm. Socia	\$ 16.73
Peter Brassley	87.94
Leon Barrows	156.00
Wm. Dickinson	22.00
Peter Fisher	38.00
Grace Green	257.87
Ben McDuff	61.71
Frank Pelkey	327.30
Vinal Whitney	180.00
Adams Perry	46.00
Wm. Pelkey (Long Bill)	100.00
Mrs. Andrew Castensen	51.25

Guss Socia (Wood in 1941)	3.50	
Tramps and Miscellaneous	15.85	
	<hr/>	
Total Support of Poor	\$1,364.15	
Unexpended to Summary	1,278.62	
	<hr/>	
	\$2,642.77	\$2,642.77

AID TO DEPENDENT CHILDREN

Available:		
Appropriation	\$1,000.00	\$1,000.00
Paid:		
State of Maine	\$958.00	
Unexpended to Summary	42.00	
	<hr/>	
	\$1,000.00	\$1,000.00

The following families received A. D. C.

Mrs. Minnie Paradis	\$35.00 a month
Cyril Ouellette	31.00 a month
Lumina Pelkey	30.00 a month
Grace Mitchell	70.00 a month
Alice M. Bragg	50.00 a month

Mrs. Bragg has been dropped from the A. D. C. rolls as she has a son in the armed service and is being supported by his allotment to her.

TOWN FARM

Available:		
Appropriation	\$150.00	
Misc. Receipts	72.50	
	<hr/>	
	\$222.50	\$222.50

Paid:		
Insurance	\$ 48.30	
Unexpended to Summary	174.20	
	<hr/>	
	\$222.50	\$222.50

HIGH AND COMMON SCHOOLS

Available:		
Appropriations:		
Common Schools	\$6,700.00	
Unexpended from last year	647.24	
High School	4,500.00	
Text and Supplies	1,300.00	
State of Maine	7,061.71	
Interest on School Fund	60.00	
Misc. Receipts	1,394.02	
	<hr/>	
	\$21,662.97	\$21,662.97

Paid:		
School Vouchers of Supt. of Schools	\$20,916.32	
Unexpended to next year	746.65	
	<hr/>	
	\$21,662.97	\$21,662.97

VOCATIONAL EDUCATION

Available:		
Appropriation	\$600.00	
Forward from last year	126.10	
State of Maine	381.16	
	<hr/>	
	\$1,107.26	\$1,107.26

Paid:		
Vouchers of Supt. of Schools	\$447.16	
Unexpended to next year	660.10	
	<hr/>	
	\$1,107.26	\$1,107.26

SPECIAL SCHOOL ACCOUNT

Available:		
Overdrawn to summary	\$32.00	\$32.00
Paid:		
Vouchers of Supt. of Schools	\$32.00	\$32.00

REPAIRS TO SCHOOL BUILDINGS

Available:		
Appropriation	\$500.00	
Overdrawn to summary	43.08	
	<hr/>	
	\$543.08	\$543.08
Paid:		
Vouchers of Supt. of Schools	\$543.08	\$543.08

HEATING PLANT FOR HIGH SCHOOL

Available:		
Appropriation	\$1,200.00	
Misc. receipts	203.00	
Overdrawn to summary	242.62	
	<hr/>	
	\$1,645.62	\$1,645.62

PUBLIC LIBRARY

Available:		
Appropriation	\$200.00	
State of Maine	20.00	
	<hr/>	
	\$220.00	\$220.00
Paid:		
Katahdin Public Library	\$220.00	\$220.00

CEMETERIES

Available:		
Appropriation	\$175.00	
Interest on Trust Fund	7.50	
	<hr/>	
	\$182.50	\$182.50
Paid:		
Labor, Ernest Markey & Peter Fisher	\$161.50	
Unexpended to summary	21.00	
	<hr/>	
	\$182.50	\$182.50

WOOD ACCOUNT

Available:		
From the sale of wood	\$532.50	\$532.50
Paid:		
Yarding & Delivering	\$194.25	
Unexpended to Summary	338.25	
	<hr/>	
	\$532.50	\$532.50

RENT & MAINTENANCE

Available:

Received for rent of town property	\$318.50	\$318.50
Paid:		
For repairs, Insurance & water	142.99	
	<hr/>	
	\$318.50	\$318.50

ABATEMENTS & DISCOUNTS

Available:

Appropriation	\$1,000.00	
Alard Tibo 1942 poll tax	3.00	
Overdrawn to Summary	226.04	
	<hr/>	
	\$1,229.04	\$1,229.04

Paid:

Ira Boutilier, 1941 poll tax	\$3.00
Elbridge Dumphy, 1941 poll tax	3.00
Robt. Dickinson, 1941 poll tax	3.00
Walter Estabrooks, 1941 poll tax	3.00
Roy George, 1941 poll tax	3.00
Fred LaComb, 1941 poll tax	3.00
Don McMann, 1941 poll tax	3.00
Henry Pelkey, Sr., 1941 poll tax	3.00
Earl Moody, 1941 poll tax	3.00
Erwin Armestrong, 1941 property tax	5.76
Roy George, 1941 property tax	6.48
Wallace Carson, 1942 property tax	3.50
Arthur Botting, 1942 poll tax	3.00

Frank DeWitt, Jr., poll tax	3.00
Merl Goodwin, 1942 poll tax	3.00
Glendon Brittian, 1938 poll tax	3.00
Paul Gerow, 1938 poll tax	3.00
Frank Mitchell, 1938, poll tax	3.00
Benj. Madore, 1938 poll tax	3.00
Willard Pipes, 1938 poll tax	3.00
Bert Plurde, 1938 poll tax	3.00
Stephen Burpee, 1938 poll tax	3.00
Gilbert Pipes, 1938 poll tax	3.00
Fred Sewell, 1938 Property	26.64
Stanley Trombley, Adjustment on Liens	31.28
V. A. Walker, Error in Valuation	25.55
George Grange, Error in Valuation	1.82
Hartley Anderson, Error in Valuation	14.60
Fred Bishop, Error in Valuation	6.57
Hollis Moore, Taxed twice	20.08
Island Falls Water Co., vote of the town	146.00
Ella Kelley, Error in 1941 valuation	6.93
Discount on taxes paid by July 1, 1943	760.08
C. M. Berry, Error in Valuation	9.13
F. R. Berry, Error in valuation	15.70
Lillian Wise, Error in Valuation	7.30
Texaco Co., Error in Valuation	2.19
Kenneth Given, Taxed in Crystal	8.40
Correction by State Auditors	27.00
H. W. Barstow, dead, 1943 poll	3.00
M. T. Bates, dead, 1943 poll	3.00
D. G. Currie 1943 poll, can't locate	3.00
John Desmond, 1943 poll, Pd. in New Haven	3.00
J. H. Hunt, 1943 poll, Disabled Veteran	3.00

Fred Stockford, 1943 poll, Pd. in Portland	3.00	
Lewis Murry, 1943 poll, Can't locate	3.00	
Lewis Murry, 1943 Property, Can't locate	6.57	
Ralph Pipes, 1943 poll, Pd. in Patten	3.00	
E. C. Turner, 1943 Poll, Disabled Veteran	3.00	
Allen Noyes, 1943 Poll & Property, Can't locate	3.73	
Edward Pelkey, 1943 Poll & Property, Paid in Howland	3.73	
Harry Dickinson, 1943, Poll, In the service	3.00	
	<hr/>	
	\$1,229.04	\$1,229.04

INTEREST

Available:		
Interest on tax liens & Savings Accounts	\$370.08	
Overdrawn to summary	109.92	
	<hr/>	
	\$480.00	\$480.00
Paid:		
Federal Trust Co. Interest on Bonds	\$480.00	480.00

REDUCTION ON DEBT

Available:		
Overdrawn to Summary	\$1,000.00	\$1,000.00
Paid:		
Federal Trust Co.	\$1,000.00	\$1,000.00

EXCISE TAX

Available:		
Collections	\$808.19	\$808.19
Paid:		
Unexpended to Summary	\$808.19	\$808.19

STATE TAX

Available:		
Appropriation	\$3,582.00	\$3,582.00
Paid:		
State of Maine	\$3,582.00	\$3,582.00

COUNTY TAX

Available:		
Appropriation	\$740.49	\$740.49
Paid:		
Aroostook County	\$740.49	\$740.49

Total Warrants drawn for the year
ending Mar. 1, 1944 \$45,661.58

Charged to the accounts as follows:

General Govt. Misc.	\$1,382.05	.0303%
Town Officers	1,525.00	.0334%
Rationing Board	519.73	.0112%
Lookout Post & Red Cross Rooms	73.23	.0016%
Street Lighting	597.64	.0131%

Fire Department	116.90	.0025 %
Hydrant Rental	1,650.00	.0361 %
Highways	2,628.05	.0575 %
Charities	2,370.45	.0511 %
Library	220.00	.0049 %
Cemeteries	161.00	.0035 %
Maintenance of town property	175.51	.0038 %
Abatements & Discounts	1,202.04	.0263 %
Interest	480.00	.0105 %
Reduction of Debt	1,000.00	.0219 %
State Tax	3,582.00	.0796 %
County Tax	740.49	.0163 %
Purchase of U. S. Gov't. Bonds	2,000.00	.0438 %
Education	24,963.24	.5467 %
Miscellaneous	273.75	.0059 %
Totals	\$45,661.58	1.00 %

REPORT OF TREASURER

Balance March 1, 1943	\$14,663.89
Received:	
Tax Liens	\$2,375.09
Property Acct.	1,072.31
Supplies	371.82
Support of Poor	142.77
Abatements	102.38
Rents	363.50
Wood	532.50
Interest	420.05
Excise tax collections	808.19
1942 Property Tax collections	72.87

1942 poll tax collection	21.00	
1943 tax collections	30,985.46	
Lien and Deed adjustments	31.28	
Abatements	285.67	
Discounts	760.08	
Snow Removal	102.30	
Wagon sold	20.00	
Acct. rationing board	228.60	
Tax on bank stock	77.74	
Agri. course	381.16	
Accts. Receivable	145.01	
Tuition	1,060.00	
Library stipend	20.00	
Notes	150.00	
Stumpage	122.02	
Pool table license	10.00	
Bear bounty	20.00	
Equalization fund	4,008.00	
State School fund	2,955.61	
Dog License Deficiency	53.11	
R. R. & Tel. Tax	5.61	
School Census Supplementary	60.30	
Honor Roll	50.00	
Cost in suit (Town of Houlton)	32.36	
Sewer & Water (School Dept.)	215.00	
Repairs	203.00	
1943 Poll Tax	3.00	
		<hr/>
		\$48,267.79
		<hr/>
		\$62,931.68
Paid Warrants of Selectmen		\$45,661.58
		<hr/>
		\$17,270.10

Cash Savings Accounts	\$13,000.00	
Cash checking account	4,270.10	
	<hr/>	\$17,270.10
Tax deeds and liens on hand March 1, 1943	\$3,317.31	
Received from collector Feb. 17, 1944	1,003.86	
	<hr/>	\$4,321.17
Paid		2,375.09
		<hr/>
		\$1,946.08
Transferred to property acct.	\$38.43	
Adjustments on liens paid	31.28	
Adjustments to balance	3.72	
	<hr/>	\$73.43
		<hr/>
Liens on hand Feb. 25, 194		\$1,872.65

REPORT OF TAX COLLECTOR

Amount of commitment	\$32,944.07	
Supplementary polls	57.00	
	<hr/>	\$33,001.07
Treasurer's receipts	\$30,985.46	
Discounts	760.08	
Abatements	285.67	
Tax liens to Treas.	976.86	
	<hr/>	\$33,008.07

Less over remitted G. A. Palmer	\$6.00	
Less over remitted J. J. Marr	1.00	
	<hr/>	\$7.00
		<hr/>
		\$33,001.07

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens
of the Town of Island Falls:

It is with some degree of satisfaction that I am able to compile this, my fourth annual report concerning the progress and condition of your school system, for your information. In spite of the fact that education in general has suffered grievously from the exigencies of the war-time crisis, the Island Falls schools have suffered very little comparatively. The outright loss of our Agriculture Department, due partly to shrinkage in enrollment and partly to the scarcity of certified instructors, has been our only casualty. This, while serious, does not seem to be so great a loss comparatively, when it is considered that in Maine alone, seventeen high schools and more than 100 elementary schools have been forced to close entirely since last March.

The Houlton Street School has been fortunate in retaining the services of all but one of the teachers employed there last June. In the case of more than one of these teachers, it has been the patriotic desire to help us through the emergency, rather than the desire for the job itself, which has held them here. It is also true that every one

of the staff could have gone to higher paying positions elsewhere had she wished. Such loyalty is not universal in this day, and should be the subject of appreciation by all residents of the town.

The Island Falls Junior-Senior High School, on the other hand, has experienced a nearly complete turnover in personnel since last spring. Mr. Erwin A. Gallagher, Principal, and Mrs. Lyda M. Banton are the only representatives of last year's faculty. With the adoption of a new salary scale, more comparable to those had by other town which now compete with us for teachers, we have been able to build up a very competent staff. The quality of the secondary education now being offered compares very favorably with that of past years.

Our schools have continued their war effort just as consistently as before, if not quite so spectacularly. While but one general rationing operation was carried out by the teachers this year, their other efforts have been untiring. The high school offers all regular pre-induction courses for which there is a demand, prominent among which is the regular physical education now made compulsory in all high schools in the state. In addition to their other duties, all teachers have conducted regular weekly sales of War Savings Stamps and Bonds, with excellent cooperation on the part of their pupils.

The academic progress and attendance have been very satisfactory as a whole. The schools have been fortunate in experiencing no epidemic of major proportions as has been the case in each of the last three years, and this fact has a considerable bearing upon the above statement. While our total enrollment has fallen consider-

ably below the figures for past years, those who remain are doing very well. An analysis of the present enrollment by grades follows:

Grade	1	2	3	4	5	6	7	8	9	10	11	12	Total
Enrollment	26	24	18	21	23	21	18	23	25	18	19	20	256

Of the above-noted secondary enrollment, tuition pupils included are as follows: Crystal, 7; Dyer Brook, 3, Hersey, 3; and Castle Hill, 2; Total, 15.

One of the major problems this year is the shortage of wood for fuel. We were unable to get delivery of any part of the wood we tried to purchase last year for this year's use, and were able to contract for only about a third of a year's supply on any terms. This forced us to have a new steam boiler installed in the high school building to replace two worn-out wood burning furnaces with which we might otherwise have continued. This boiler burns coal, which is available, very efficiently, and should save its own cost through economy in fuel within about eight years. In addition, this change has given the high school, for the first time, a modern and adequate heating system.

Although solved in the high school, the fuel problem still remains serious in the Houlton Street School. We have replaced two of the four wood burning hot-air furnaces in that building with second-hand coal burning equipment, altering the cold air returns, and by this means have been able to get along so far this year. Even with this set-up, however, we do not have enough wood on hand to finish the school year if ordinary weather prevails, and we have been unable to get any bids at all for wood for another year. It would seem that we were

faced with the alternative of either buying and installing two more second-hand coal burning hot-air furnaces, which would be far from satisfactory, or installing a boiler for steam heat in that building. The latter plan would involve a greater outlay in first cost, but would cost much less to operate and would allow of much more healthful conditions in the building.

There are other major repairs needed about the buildings this year, but it would seem wise to defer everything possible, if by doing that it would enable us to make the permanent improvement mentioned above.

The financial statement follows:

Superintendent's Statement of Island Falls School
Accounts for the Year 1943—1944

SCHOOL FUND ACCOUNTS

RESOURCES:	Common Schools	High School	Text & Supplies	Totals
Bal. forward	\$ 647.24			\$ 647.24
Appropriated	6,700.00	\$4,500.00	\$1,300.00	12,500.00
Interest	60.00			60.00
State School				
Fund	1,459.50	1,556.41		3,015.91
Equalization	780.19	2,500.00	727.81	4,008.00
H. S. Tuition				
Received		1,060.00		1,060.00
Miscellaneous			371.82	371.82
Totals	\$9,646.93	\$9,616.41	\$2,399.63	\$21,662.97
EXPENDITURES:				
Teachers; C. S.				
Texts	6,382.35	7,225.50	553.77	14,161.62

Fuel; C. S.				
Supplies	903.43	1,149.34	511.05	2,563.82
Janitor; H. S.				
Texts	165.45	1,241.57	328.48	1,735.50
Conveyance;				
H. S. Sup.	1,449.05		1,006.33	2,455.38
Totals	\$8,900.28	\$9,616.41	\$2,399.63	\$20,916.32
Unexpended				
balance	746.65			746.65
Proof	\$9,646.93	\$9,616.41	\$2,399.63	\$21,662.97

Detail of the foregoing, and other school accounts:

COMMON SCHOOL ACCOUNT

Teachers' Salaries:

Mary A. Palmer	\$842.79
Gladness B. Webber	753.60
Gemma M. Maynard	785.64
Ferne W. Barstow	671.00
Elsie P. Appleby	749.80
Jannie M. Stevens	405.46
Hilda E. Gellerson	276.00
Lyda M. Banton	827.60
Dorothy W. Gallagher	568.16
Lillian M. Lougee	78.80
Evelyn L. Stairs	307.30
Mary J. Berry, Sub	51.60
Christine Donham, Sub.	9.20
Geneva Doughty, Sub.	13.20
Mildred Edwards, Sub.	30.80
Hope M. Hawkes, Sub.	11.40
	<hr/>
	\$6,382.35

Fuel:

R. A. Daggett	\$10.50	
G. H. Doughty	4.63	
Maine Public Service	46.94	
Kenneth H. Palmer	445.86	
Town of Island Falls	107.50	
Vaughn Walker	170.00	
W. D. Webb	100.00	
Charles West	18.00	
		\$903.43

Janitors:

Ronald Botting	\$33.60	
Brain George	36.40	
Clarice George	42.25	
Gloria George	36.40	
Mina White	16.80	
		\$165.45

Conveyance:

Leo Bishop's Garage	\$ 41.50	
G. H. Doughty	1,013.00	
K. H. Palmer	62.55	
W. D. Webb	332.00	
		\$1,449.05

Common Schools Total	\$8,900.28
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HIGH SCHOOL ACCOUNT

Teachers' Salaries:

Erwin A. Gallagher	\$1,993.04
Rose E. Chiesa	950.00

Lula M. Harvey	950.00
Ethel T. Quinlan	950.23
Sibyl R. Smith	950.00
Lillian Carver	495.76
Claire M. Curran	466.10
Alta M. Estabrook	465.99
Roy L. Sinclair	4.38

\$7,225.50,

Fuel:

Island Falls Realty Co.	\$100.00
Maine Public Service	97.33
Kenneth H. Palmer	822.51
Town of Island Falls	129.50

\$1,149.34

Janitors:

Herbert Hoar	\$400.00
Robert Gradie	796.82
C. T. Appleby	19.75
Nelson Grant	25.00

\$1,241.57

High School Total

\$9,616.41

TEXT AND SUPPLY ACCOUNT

Common School Texts	\$ 553.77
Common School Supplies	511.05
High School Texts	328.48
High School Supplies	1,006.33

Text and Supply Total

\$2,399.63

VOCATIONAL AGRICULTURAL ACCOUNT

Resources:

Bal. forward	\$126.10	
Appropriated	600.00	
State and Federal Funds	381.16	
		<hr/>
		\$1,107.26

Expenditures:

Donald H. Perrin	\$447.16	
Unexpended balance	660.10	
		<hr/>
		\$1,107.26

REPAIRS ACCOUNT

Resources:

Appropriated	\$500.00	
Overdrawn	37.08	
		<hr/>
		\$537.08

Expenditures:

Common Schools		
Atlantic-Clarion Stove Co.	\$170.00	
Fred R. Berry	7.52	
A. D. Brittain	55.00	
Brown & White Paper Co.	11.00	
Harold H. Hoar	24.00	
Herbert Hoar	14.40	
Island Falls Hardware Co.	24.07	
Guy McKenzie	12.00	
Ancil Mitchell	40.50	
Laurel Stevens.	3.00	
		<hr/>
		\$361.49

High School:		
Fred R. Berry	\$	5.25
Brodhead-Garrett Co.		6.29
Almon H. Fogg Co.		12.40
Harold Hoar		4.00
Herbert Hoar		18.80
Island Falls Hardware Co.		115.35
Ancil Mitchell		9.00
Gayle Mitchell		4.50
		<hr/>
		\$175.59
		<hr/>
		\$537.08

HIGH SCHOOL BOILER ACCOUNT

Resources:		
Appropriated	\$1,200.00	
H. L. Thomas, Trans.	203.00	
Overdrawn	248.62	
	<hr/>	
		\$1,651.62
Expenditures:		
Island Falls Hardware Co.	\$1,645.62	
K. H. Palmer	6.00	
	<hr/>	
		\$1,651.62

COMPULSORY EDUCATION ACCOUNT

Resources:		
General Government Acct.		\$60.00

Expenditures:		
W. D. Webb	\$36.50	
G. H. Doughty	23.50	
	<hr/>	\$60.00

SPECIAL RENT ACCOUNT

Resources:		
General Government Account		\$32.00
Expenditures:		
K. B. York		\$32.00

SUMMARY OF MISCELLANEOUS RECEIPTS

Union Accounts:		
Crystal	\$32.70	
Dyer Brook	16.35	
Merrill	53.13	
Moro Pl. (two years)	25.39	
Oakfield	85.83	
Smyrna	24.52	
	<hr/>	\$237.92

Miscellaneous:		
Elsie Appleby	\$ 4.62	
Bangor Typewrite Co. (U. S. Gov't.)	32.00	
Lyda Banton	7.91	
Cole's Express	6.48	
Dyer Brook (Supplies)	6.57	
Alta Estabrook	2.91	

Leonard Gould	5.00
R. B. Lunt	21.75
K. H. Palmer	1.44
State of Maine	17.16
Jannie Stevens	7.42
U. S. Government	20.64
	<hr/>
	\$133.90

Total Miscellaneous Receipts	\$371.82
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In conclusion, I wish to extend my most sincere thanks to my fellow townsmen and to my fellow school employees and school directors for the advice, support, and cooperation with which they have aided me in my work this year past.

Respectfully submitted,

ROBERT B. LUNT,
Superintendent of Schools

WARRANT

STATE OF MAINE

Aroostook, ss.

Town of Island Falls

To Carl Edwards, one of the constables of the Town of Island Falls in said County and State,

GREETING:—

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Island Falls, qualified to vote in Town affairs, to as-

semble at the Community Hall in said Town, on Monday, the twentieth day of March A. D. 1944, at ten o'clock in the forenoon, to act on the following articles, namely:—

Art. 1. To elect by written ballot a Moderator to preside at said meeting.

Art. 2. To elect by written ballot a Town Clerk, three Selectmen, three Overseers of the Poor, Three Assessors of Taxes, Town Treasurer, and one member of the School Board, and other necessary Town officers.

Art. 3. To see if the Town will vote to employ a Town Manager under the provisions of Chap. 130 of the Public Laws of 1939.

Art. 4. To see if the Town will vote to accept and adopt the report of its officers as printed.

Art. 5. To see if the Town will vote to waive the printing in its annual report of an itemized statement of its receipts and disbursements of its officers, and also to waive the printing of the State Auditors report excepting the financial statement of the Town.

Art. 6. To see if the Town will vote to elect a Road Commissioner or have the same appointed by the Selectmen.

Art. 7. To see what sum of money the Town will vote to grant and raise for Common Schools.

Art. 8. To see what sum of money the Town will vote to grant and raise for High School.

Art. 9. To see what sum of money the Town will vote to grant and raise for Text Books, insurance, and apparatus and supplies.

Art. 10. To see what sum of money the Town will vote to grant and raise for School Physician.

Art. 11. To see what sum of money the Town will vote to grant and raise for the repair of school buildings.

Art. 12. To see what sum of money the Town will vote to grant and raise for General Government as follows: Selectmen, Clerk, Treasurer, Collector of Taxes, Town Manager, Health Officer, and all other miscellaneous expenses.

Art. 13. To see what sum of money the Town will vote to Grant and raise for Hydrant Rentals.

Art. 14. To see what sum of money the Town will vote to grant and raise for Street Lighting.

Art. 15. To see what sum of money the Town will vote to grant and raise for care of Cemeteries.

Art. 16. To see what sum of money the Town will vote to grant and raise for the Anti-Tuberculosis Society.

Art. 17. To see what sum of money the Town will vote to grant and raise for patrolling of State, and State Aid Highways.

Art. 18. To see what sum of money the Town will vote to grant and raise for the repair and maintenance of Third Class Highways.

Art. 19. To see what sum of money the Town will vote to grant and raise for the repair of roads and bridges, and snow removal.

Art. 20. To see what sum of money the Town will vote to grant and appropriate for State Aid construction (in addition to the amount regularly raised for the care of ways, highways, and bridges) under the provisions of Sec. 19, Chap. 28, R. S. of 1930, or under the provisions of Sec. 3, Chap. 229 Public Laws of 1937.

Art. 21. To see what sum of money the Town will vote to grant and raise for care of dependent children and Mother's Aid.

Art. 22. To see what sum of money the Town will vote to grant and raise for the support of poor.

Art. 23. To see what sum of money the Town will vote to grant and raise for Town debt.

Art. 24. To see what sum of money the Town will vote to grant and raise for Interest.

Art. 25. To see what sum of money the Town will vote to grant and raise for care of Town Dump.

Art. 26. To see what sum of money the Town will vote to grant and raise for abatements and discounts.

Art. 27. To see what sum of money the Town will vote to grant and raise for the Maine Publicity Bureau.

Art. 28. To see what sum of money the Town will vote to grant and raise for Katahdin Public Library.

Art. 29. To see what sum of money the Town will vote to grant and raise for the purchase of supplies for the fire department.

Art. 30. To see if the Town will vote to appropriate a sum of money for the purpose of providing a reserve of borrowing power in accordance with Chap. 262 of the Public Laws of Maine for 1943 Secs. 1, 2, and 3.

Art. 31. To see if the Town will vote to authorize the Selectmen to bring writs of entry for the recovery and possession of such real estate as has heretofore been acquired by the inhabitants of said Town by non-payment of taxes, and the time of redemption having expired.

Art. 32. To see if the Town will vote to authorize the Town treasurer under the direction of the Selectmen, for such sums of money as said Selectmen may see fit to accept therefor, to sell and convey all the right, title and interest in and to such parcels of land as the Town has acquired by tax deeds and tax liens, and to authorize the Treasurer to sign, execute and deliver in the name and behalf of said Town deeds therefor.

Art. 32. To see if the Town will fix the time when taxes shall be due and payable; and also to see if the Town will vote to allow a discount on property taxes paid at such time or times as it may determine and if so, at what rate of per cent.

Art. 33. To see if the Town will vote to have its Collector of taxes settle in full for all taxes committed to him for collection and to fix the time therefor.

Art. 34. To see if the Town will ratify and confirm the doings of the Selectmen whereby they have recommended that certain taxes as appears in the Town report be abated.

Art. 35. To see if the Town will raise and appropriate the sum of \$96.00 for public health nursing in Island Falls. Said sum to be expended by the State Bureau of Health for local service.

Art. 36 To see if the Town will vote to ratify and confirm the action of its selectmen in investing certain of the Town funds in Government Bonds.

Art. 37. To see if the Town will vote to compensate the members of the School Board for their services.

The Selectmen hereby give notice that they will be in session at said Community Hall, on the twentieth day of March, 1944, at nine o'clock in the forenoon and until the polls are closed for the purpose of correcting the list of voters and hearing applications for the right to vote.

Given under our hands at said Island Falls this first day of March A. D. 1944.

JAMES R. DOUGHTY

W. F. EDWARDS

RALPH W. EMERSON

Selectmen of Island Falls